## REMARKS/ARGUMENTS

Reconsideration and withdrawal of the rejections of the application are respectfully requested in view of the amendments and remarks herewith, which place the application into condition for allowance. The present amendment is being made to facilitate prosecution of the application.

## I. STATUS OF THE CLAIMS

Claims 5-6, 10, and 18-20 are currently pending. Claims 1-4, 7-9, and 11 are canceled without prejudice or disclaimer of subject matter. Claims 12-17 have been withdrawn without prejudice or disclaimer of subject matter. Claims 18-20 are newly added.

No new matter has been introduced. Changes to the claims are not made for the purpose of patentability within the meaning of 35 U.S.C. §101, §102, §103, or §112. Rather, these changes are made simply for clarification and to round out the scope of protection to which Applicant is entitled.

## II. ALLOWABLE SUBJECT MATTER

Claim 5 incorporates features of claims 1, 2, and 4 and, therefore, is allowable, as indicated in the Office Action (page 6).

Claim 18 recites "wherein said impurity region is arranged in more than three layers along the depth direction of said substrate and said second impurity region is arranged in more than three layers along the depth direction of said substrate" and recites similar, or somewhat similar, features of claim 5 and, therefore, is also allowable.

Frommer Lawrence & Haug LLP 745 Fifth Avenue New York, NY 10151 212-588-0800 U.S. Application No. 10/521,587 PATENT
Reply to Office Action Dated March 6, 2008 450100-04723

III. DEPENDENT CLAIMS

The other claims are each dependent from one of the independent claims

discussed above, and are therefore believed patentable for at least the same reasons. Since each

dependent claim is also deemed to define an additional aspect of the invention, however, the

individual reconsideration of the patentability of each on its own merits is respectfully requested.

Similarly, because Applicants maintain that all claims are allowable for at least

the reasons presented hereinabove, in the interests of brevity, this response does not comment on each and every comment made by the Examiner in the Office Action. This should not be taken

as acquiescence of the substance of those comments, and Applicants reserve the right to address

such comments.

CONCLUSION

In view of the foregoing remarks, it is believed that all of the claims in this

application are patentable and Applicants respectfully request early passage to issue of the

present application.

Please charge any additional fees that may be needed, and credit any

overpayment, to our Deposit Account No. 50-0320.

Respectfully submitted,

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Page 9 of 9

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